

# IMPORTANT NOTICE

**The Depository Trust Company**



**B#:** 6860-10  
**Date:** June 3, 2010  
**To:** All Participants  
**Category:** Dividends  
**From:** International Services  
**Attention:** Operations, Reorg & Dividend Managers, Partners & Cashiers  
**Subject:** TaxRelief - Country: Switzerland  
Alcon, Inc. CUSIP: H01301102  
Record Date: 05/26/10 Payable Date: 06-09-10  
EDS Window: 06/04/10 - 06/15/10  
Documentation Deadline: 06/15/10 at 5:00 PM

DTC has been notified by the depository bank for the above issue, that Alcon, Inc. has declared a cash dividend. This cash dividend is subject to Swiss withholding tax of **15%** (favorable) for qualified U.S. individuals, **15%** (favorable) for qualified U.S. Corporations, **15%** (favorable) for qualified RICS, **15%** (favorable) for qualified U.S., other entities, and **0%** (tax exempt) for qualified U.S. pensions. All others and unqualified RICS are subject to Swiss withholding tax of **35%** (unfavorable).

The Elective Dividend System, PTS Function EDS, will require participants to provide a breakdown of the **15%** (favorable) for qualified U.S. individuals, qualified U.S. Corporations, for qualified RICS, and for qualified U.S. other entities. EDS will require participants to provide a breakdown for unfavorable holders and unqualified RICS subject to Swiss withholding tax of **35%** (unfavorable). Participants will not be able to complete the EDS election process until the breakdown of the **beneficial owner information** is provided. **Note: Upon completing the first screen in EDS, participants will be prompted to provide the breakdown for shares elected at the 15% and the 35% rates.**

Participants can use DTC's Elective Dividend System (EDS) function over the Participant Terminal System (PTS) or TaxRelief option on the Participant Browser System (PBS) web site to certify all or a portion of their position entitled to the applicable withholding tax rate. Participants are urged to consult the PTS or PBS function TAXI or TaxInfo<sup>SM</sup> respectively before certifying their elections over PTS or PBS.

Important: Prior to certifying tax withholding elections, participants are urged to read, understand and comply with the information in the Legal Conditions category found on TAXI or TaxInfo in PTS or PBS respectively.

**Note: THE DEADLINE FOR CERTIFYING OVER EDS IS JUNE 15, 2010.**

Non-Confidential

DTCC is now offering enhanced access to all important notices via a new, Web-based subscription service. The new notification system leverages RSS Newsfeeds, providing significant benefits including real-time updates and customizable delivery. To learn more and to set up your own DTCC RSS alerts, visit [http://www.dtcc.com/subscription\\_form.php](http://www.dtcc.com/subscription_form.php).

Questions regarding this Important Notice may be directed to Sylvia Antonio or Maria Lopez of DTCC's International Services at (813)-470-1559 or (813) 470-1545.

**Important Legal Information:** *The Depository Trust Company ("DTC") does not represent or warrant the accuracy, adequacy, timeliness, completeness or fitness for any particular purpose of the information contained in this communication, which is based in part on information obtained from third parties and not independently verified by DTC and which is provided as is. The information contained in this communication is not intended to be a substitute for obtaining tax advice from an appropriate professional advisor. In providing this communication, DTC shall not be liable for (1) any loss resulting directly or indirectly from mistakes, errors, omissions, interruptions, delays or defects in such communication, unless caused directly by gross negligence or willful misconduct on the part of DTC, and (2) any special, consequential, exemplary, incidental or punitive damages.*

*To ensure compliance with Internal Revenue Service Circular 230, you are hereby notified that: (a) any discussion of federal tax issues contained or referred to herein is not intended or written to be used, and cannot be used, for the purpose of avoiding penalties that may be imposed under the Internal Revenue Code; and (b) as a matter of policy, DTC does not provide tax, legal or accounting advice and accordingly, you should consult your own tax, legal and accounting advisor before engaging in any transaction*

**ALCON, INC.** has announced a cash dividend, to be paid on its common shares

Using DTC's Elective Dividend System ("EDS") function over the Participant Terminal System ("PTS"), Participants may certify all or a portion of their position entitled to the applicable withholding tax rates. Use of EDS will permit entitlement amounts to be paid through DTC. \*\*PARTICIPANTS MUST PROVIDE BENEFICIARY LISTINGS WITH SHARE TOTALS MATCHING EDS ELECTIONS IN ORDER FOR FAVORABLE TAX ELECTIONS TO BE VALID.

On Pay Date, all U.S. holders will receive the unfavorable rate. Eligible U.S. holders will receive full treaty benefits as outlined in the "QUICK REFUND ("EDS") Eligibility Matrix" at a later date, upon funding from the Swiss Federal Tax Administration. All non-U.S. holders and uncertified holders will receive this dividend net of the full Swiss statutory withholding tax of 35% with the possibility to reclaim as outlined in the "Long-Form Eligibility Matrix".

| DIVIDEND EVENT DETAILS  |              |
|-------------------------|--------------|
| COUNTRY OF ISSUANCE     | SWITZERLAND  |
| ISSUE                   | ALCON, INC.  |
| CUSIP#                  | H01301102    |
| RECORD DATE             | MAY 26, 2010 |
| PAY DATE                | JUNE 9, 2010 |
| GROSS DIVIDEND RATE     | TBD          |
| ORD GROSS DIVIDEND RATE | CHF 3.95     |
| RATIO                   | n/a          |
| STATUTORY WHT RATE      | 35%          |

| QUICK REFUND ("EDS") ELIGIBILITY MATRIX |              |  |  |
|---|--------------|--|--|
| RATE DESCRIPTION                        | RECLAIM RATE | ELIGIBLE RESIDENTS   | DOCUMENTATION REQUIRED   |
| UNFAVORABLE - 35%                       | 0%           | NON-U.S. RESIDENTS   | NONE   |
| FAVORABLE - 15%                         | 20%          | <ul style="list-style-type: none"> <li>US INDIVIDUALS (IRAs &amp; SEPs INCLUDED)</li> <li>US CORPORATIONS</li> <li>US OTHER ENTITIES (S-CORP, PARTNERSHIP, TRUST OR ESTATE, PENSION THAT LACKS FORM 6166)</li> <li>US REGULATED INVESTMENT COMPANY (&gt;95% OF RIC'S OWNERS MUST BE US RESIDENTS)</li> </ul> | CORRESPONDING APPENDIX (A,B,C or D) WITH COMPLETE BENEFICIARY LISTING.<br><br>*THE APPENDICES MUST BE FORMATTED CORRECTLY AND SUBMITTED VIA DISK OR SECURE EMAIL TO GLOBETAX.                            |
| EXEMPT - 0%                             | 35%          | US PENSIONS UNDER IRS SECTIONS 401(a), 457(b), 403(b), 457(g) under Ruling 81-100, 584 and 7701(j)   | CORRESPONDING APPENDIX E WITH COMPLETE BENEFICIARY LISTING<br><br>*IRS FORM 6166 PER BENEFICIARY<br><br>**THE APPENDICES MUST BE FORMATTED CORRECTLY AND SUBMITTED VIA DISK OR SECURE EMAIL TO GLOBETAX. |

## REQUIREMENTS FOR US FAVORABLE ELECTIONS

| CATEGORY                 | DESCRIPTION / CLARIFICATION  |
|--------------------------|--|
| <b>US INDIVIDUAL</b>     | U.S. citizens or “green card” holders are only considered as resident in the United States if they have a substantial presence, permanent home, or habitual abode in the United States. Additionally, Individual retirement accounts (IRAs) and Simplified employee pension plans (SEPs) should be included within this Option.  |
| <b>US CORPORATIONS</b>   | Is a corporation (other than a RIC or an S-Corporation) created or organized under the laws of the United States. To be considered eligible, the corporation must qualify under at least one of several “tests” recognized under Article 22 Limitation of Benefits of the 1998 U.S. – Switzerland Tax Convention. Among the most common tests are: <ul style="list-style-type: none"> <li>a) <b>activity test:</b> the corporation must conduct an active trade or business in the United States.</li> <li>b) <b>predominant interest test:</b> more than 50% of the owners of the company must be United States residents.</li> <li>c) <b>Stock exchange test:</b> the corporation or the ultimate beneficial owner of a predominant interest in the corporation is primarily and regularly traded on a recognized stock exchange.</li> </ul> |
| <b>US OTHER ENTITY</b>   | Is another entity such as an S-Corporation, partnership, estate or trust, created or organized under the laws of the United States. Note: These entities are only eligible to the extent that the dividend income is subject to tax, either in the hands of the entities or in the hands of their partners or beneficiaries that are U.S. residents. Therefore, these entities are only entitled to receive the favorable tax treatment on the percentage of shares which are owned by U.S. residents.   |
| <b>FAVORABLE RIC</b>     | A RIC is considered <b>favorable</b> when it is created or organized under the laws of the United States and <b>more than ninety-five percent (95%)</b> of the beneficial owners of the RIC are residents of the U.S.. RICs which meet this requirement will receive favorable tax treatment on one hundred percent (100%) of their record date position. <b>Note: RICs which are made up of ninety-five percent (95%) or less of United States residents are only entitled to receive the favorable tax treatment on the percentage of shares which are owned by U. S. residents. The percentage of non-U.S. residents must be included in RIC – UNFAVORABLE</b>  |
| <b>US EXEMPT PENSION</b> | Is a pension plan or retirement arrangement exempt in the United States of which <b>more than half</b> of the beneficial owners are residents of the United States. Eligible U.S. pension plans or other retirement arrangements generally include U.S. resident tax exempt trusts providing pension or retirement benefits under Internal Revenue Code (IRC) section 401(a) for qualified pension plans, profit sharing plans (including 401(k) arrangements), and stock bonus plans. Additionally, non-qualified plans defined under IRC sections 457 (b) – deferred compensation plans of state and local governments and tax exempt organizations and 403 (b) – tax-sheltered annuities purchased by certain tax exempt organizations or public schools may also generally qualify for exemption.  |

**\*\*BE ADVISED THAT THE SWISS FEDERAL TAX ADMINISTRATION MAY CHOOSE TO ASK FOR FURTHER INFORMATION WITHIN 3 YEARS OF A DIVIDEND EVENT. BY ELECTING SHARES AT A FAVORABLE TREATY RATE OVER DTC'S EDS, YOU AGREE TO COMPLY WITH ANY REQUESTS MADE BY THE TAX AUTHORITY. REQUESTS FOR FURTHER INFORMATION MAY INCLUDE, BUT ARE NOT LIMITED TO, FULL OWNERSHIP DISCLOSURE AND A TRANSACTION HISTORY. \*\***

**WARNING AND DISCLAIMER:**  
 THE INFORMATION AND DATA CONTAINED IN THIS NOTICE IS BASED ON INFORMATION OBTAINED FROM MULTIPLE SOURCES BELIEVED TO BE RELIABLE. HOWEVER, ALCON, INC. / GLOBETAX DOES NOT WARRANT OR GUARANTEE THE ACCURACY OR COMPLETENESS OF, NOR UNDERTAKE TO UPDATE OR AMEND THIS INFORMATION OR DATA. WE EXPRESSLY DISCLAIM ANY LIABILITY WHATSOEVER FOR ANY LOSS HOWSOEVER ARISING FROM OR IN RELIANCE UPON ANY OF THIS INFORMATION OR DATA. THE INFORMATION CONTAINED IN THIS NOTICE IS SUBJECT TO CHANGE AND SUBJECT TO DISCRETION AND/OR PRE-EMPTION BY LOCAL MARKET RULES, PRACTICES OR ACTIONS TAKEN BY NON-US AGENTS OR TAX AUTHORITIES. DEADLINES OFFER DIFFER FROM STATUTORY DEADLINES. YOU SHOULD FILE CLAIMS AS SOON AS POSSIBLE, AND AT LEAST SIX MONTHS PRIOR TO THE SPECIFIED DEADLINE.

## CHARGES & DEADLINES

| FILING METHOD                                 | BATCH   | PAYMENT METHOD | DEPOSITARY SERVICE CHARGE | MINIMUM SERVICE CHARGE PER BENEFICIAL OWNER | FINAL SUBMISSION DEADLINE (ALL TIMES EST) |
|---|---|----------------|---------------------------|---|---|
| <b>QUICK REFUND</b>                           | PAYMENT WITHIN 6 MONTHS OR UPON FUNDING FROM SWISS FEDERAL TAX ADMINISTRATION | VIA DTC        | \$0.004 per SHARE         | \$0   | JUNE 15 (TUESDAY) @ 5 PM                  |
| <b>LONG-FORM: <u>US</u> BENEFICIARIES</b>     | POST-EDS PROCESS; ANNUAL BATCHES  | CHECK          | \$0.004 per SHARE         | N/A   | DECEMBER 1, 2013 @ 5 PM                   |
| <b>LONG-FORM: <u>NON-US</u> BENEFICIARIES</b> | POST-EDS PROCESS; ONGOING   | CHECK          | \$0.004 per SHARE         | \$25.00                                     | DECEMBER 1, 2013 @ 5 PM                   |

## DESCRIPTION OF VARIOUS DOCUMENTATION

| DOCUMENT NAME                               | DESCRIPTION   | ORIGINAL / COPY | SIGNATURE REQUIREMENT                          |
|---|---|-----------------|--|
| <b>IRS FORM 6166</b>                        | ISSUED BY THE INTERNAL REVENUE SERVICE, STATING THE NAME AND TAX PAYER IDENTIFICATION NUMBER OF THE BENEFICIAL OWNER. IT MUST BE DATED WITHIN <b>3 YEARS</b> OF DIVIDEND EVENT. MUST MENTION EITHER 401A, 501A OR RULE 81-100   | COPY            | IRS REPRESENTATIVE                             |
| <b>DEPOSITARY COVER LETTER (EXHIBIT 1)</b>  | COVER LETTER REQUIRED OF ALL NON-US CLAIMS WHICH ADVISES THE DEPOSITARY OF THE SALIENT DETAILS OF THE CLAIM   | ORIGINAL        | DTC PARTICIPANT                                |
| <b>CERTIFICATION OF PAYMENT (EXHIBIT 2)</b> | MUST BE SUBMITTED WITH EACH NON-U.S. CLAIM, ON PARTICIPANT LETTERHEAD CONFIRMING THE WITHHOLDING TAX PAID BY THE BENEFICIAL OWNER   | ORIGINAL        | DTC PARTICIPANT                                |
| <b>APPENDIX A, B, C, D &amp; E</b>          | MUST BE SUBMITTED WITH EACH CLAIM FOR U.S. BENEFICIARIES, ON PARTICIPANT LETTERHEAD WITH FULL BENEFICIARY DISCLOSURE CONFIRMING THE WITHHOLDING TAX PAID BY THE BENEFICIAL OWNER  | ORIGINAL        | DTC PARTICIPANT                                |
| <b>TAX FORMS</b>                            | COUNTRY SPECIFIC TAX FORMS ARE REQUIRED FOR NON-US ENTITIES (SEE ATTACHED GRID) MUST ALSO BE CERTIFIED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE. THESE FORMS ARE AVAILABLE THROUGH THE SWISS TAX AUTHORITY WEB SITE:<br><a href="http://www.estv.admin.ch/verrechnungssteuer/dienstleistungen/00253/00626/index.html?lang=en">http://www.estv.admin.ch/verrechnungssteuer/dienstleistungen/00253/00626/index.html?lang=en</a> | ORIGINAL        | BENEFICIAL OWNER OR DTC PARTICIPANT (WITH POA) |

## FREQUENTLY ASKED QUESTIONS (FAQs)

### GENERAL QUESTIONS

| QUESTION  | ANSWER  |
|---|---|
| ARE THERE ANY ADDITIONAL ELIGIBILITY REQUIREMENTS I SHOULD KNOW ABOUT?  | YES. IF THE BENEFICIAL OWNER IS ENGAGED IN A TRADE OR BUSINESS IN SWITZERLAND THROUGH A PERMANENT ESTABLISHMENT IN SWITZERLAND THEY ARE INELIGIBLE TO CLAIM THROUGH THIS PROCESS.   |
| DOES THE PARTICIPANT HAVE TO SUBMIT ANY DOCUMENTATION TO RECEIVE THE 85% FAVORABLE RATE THROUGH THE QUICK REFUND?   | YES, THE PARTICIPANT MUST SUBMIT THE APPROPRIATE APPENDIX/APPENDICES WITH FORM(S) 6166, IF APPLICABLE.  |
| WHAT HAPPENS IF THE PARTICIPANT MAKES FAVORABLE OR EXEMPT ELECTIONS THROUGH DTC BUT FAILS TO SUBMIT ALL REQUIRED DOCUMENTATION TO ALCON, INC. / GLOBETAX. | ALL UNSUPPORTED SHARES WILL BE MOVED TO THE 65% UNFAVORABLE RATE. YOU WILL STILL BE ELIGIBLE TO CLAIM EXEMPTION THROUGH THE LONG-FORM PROCESS BUT THE PAYMENT WILL BE DELAYED BY THE SWISS TAX AUTHORITIES BY A MINIMUM OF 18 MONTHS.   |
| CAN THE PARTICIPANT SUBMIT ONLY A COMPLETED COVER LETTER (EXHIBIT 1) FOR U.S. LONG-FORM CLAIMS.   | NO. THE PARTICIPANT MUST SUBMIT THE APPROPRIATE APPENDIX WITH FULL BENEFICIARY DISCLOSURE.  |
| HOW LONG DOES IT TAKE FOR LONG-FORM CLAIMS TO BE PAID?  | GENERALLY, LONG FORM CLAIMS FOR NON-U.S. BENEFICIARIES ARE PAID WITHIN 12 MONTHS OF SUBMISSION TO THE DEPOSITARY. LONG FORM CLAIMS ON THE U.S. SIDE MAY TAKE MUCH LONGER, DEPENDING ON DATE OF SUBMISSION AND DATE OF FILING. PLEASE CONTACT ALCON, INC. / GLOBETAX FOR MORE DETAILS. |
| WHERE CAN A PARTICIPANT FIND TAX FORMS FOR NON-US CLAIMS?   | THE SWISS FEDERAL TAX ADMINISTRATION'S WEBSITE HAS FORMS AVAILABLE FOR DOWNLOAD, THOUGH ONE MUST INSTALL THE "SNAPFORM VEIWER" PROGRAM. PLEASE CONTACT THE DEPOSITARY FOR FURTHER DETAILS.  |
| FOR NON-U.S. CLAIM CAN I SUBMIT A STAND-ALONE CERTIFICATION OF RESIDENCE RATHER THAN HAVE THE TAX FORM SIGNED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE? | NO. THE SWISS DO NOT ACCEPT ANY FORMS FOR NON-U.S. ENTITIES THAT ARE NOT SIGNED BY THE BENEFICIAL OWNER'S LOCAL TAX OFFICE. PLEASE CONTACT ALCON, INC. / GLOBETAX IF THE PARTICIPANT IS HAVING DIFFICULTIES WITH A FOREIGN TAX AUTHORITY RELATING TO CERTIFICATION OF TAX FORMS.      |

### CONTACT DETAILS

|                       |   |
|-----------------------|---|
| PRIMARY CONTACT       | BRENDAN HAYES                           |
| DOMESTIC PHONE (U.S.) | 1-800-845-2416                          |
| DOMESTIC FAX (U.S.)   | 1-800-846-0157                          |
| INTERNATIONAL PHONE   | 1-212-747-9100                          |
| INTERNATIONAL FAX     | 1-212-747-0029                          |
| EMAIL ADDRESS         | BRENDAN_HAYES@GLOBETAX.COM              |
| COMPANY               | ALCON, INC. / GLOBETAX                  |
| STREET ADDRESS        | 90 BROAD STREET, 16 <sup>TH</sup> FLOOR |
| CITY/STATE/ZIP        | NEW YORK, NY 10004                      |
| ADDITIONAL CONTACTS   | BECKY ZHANG<br>KENNY LIPSCHUTZ          |

## LONG-FORM ELIGIBILITY MATRIX

| RATE DESCRIPTION                         | RECLAIM RATE  | ELIGIBLE RESIDENTS   | DOCUMENTATION REQUIRED  |
|--|---------------|--|---|
| <b>FAVORABLE - 15 %<br/>LONG-FORM</b>    | <b>20.00%</b> | <ul style="list-style-type: none"> <li>US INDIVIDUALS (IRAs &amp; SEPs Included)</li> <li>US CORPORATIONS</li> <li>US OTHER ENTITIES (S-CORP, PARTNERSHIP, TRUST OR ESTATE)</li> </ul> US REGULATED INVESTMENT COMPANY (>95% OF RIC'S OWNERS MUST BE US RESIDENTS) | 1. APPLICABLE APPENDIX (A, B, C OR D)   |
| <b>FAVORABLE – 15.00 %<br/>LONG-FORM</b> | <b>20.0%</b>  | NON-U.S. ENTITIES<br>(SEE TREATY GRID)   | 1. COVER LETTER (EXHIBIT 1)<br>2. CERTIFICATION OF PAYMENT (EXHIBIT 2)<br>3. TAX FORM |
| <b>FAVORABLE - 10 %<br/>LONG-FORM</b>    | <b>25.00%</b> | CHINA, FINLAND, HUNGARY,<br>INDIA, ROMANIA, VENEZUELA  | 1. COVER LETTER (EXHIBIT 1)<br>2. CERTIFICATION OF PAYMENT (EXHIBIT 2)<br>3. TAX FORM |
| <b>FAVORABLE - 7.50 %<br/>LONG-FORM</b>  | <b>27.50%</b> | SOUTH AFRICA   | 1. COVER LETTER (EXHIBIT 1)<br>2. CERTIFICATION OF PAYMENT (EXHIBIT 2)<br>3. FORM 92  |
| <b>EXEMPT - 0%<br/>LONG-FORM</b>         | <b>35%</b>    | US PENSIONS UNDER IRS<br>SECTIONS 401(a), 457(b), 403(b),<br>457(g) under Ruling 81-100, 584 and<br>7701(j)  | 1. APPENDIX E<br>2. IRS FORM 6166   |

**PLEASE BE ADVISED THAT LONG-FORM CLAIMS FOR U.S. RESIDENTS ARE FILED ON A LIMITED BASIS AS DICTATED BY THE SWISS TAX AUTHORITIES. THE APPROXIMATE POST-PAY DATE BATCHES ARE SCHEDULED AS FOLLOWS:**

**POST-PAY DATE BATCH#1: SEPTEMBER 2011**

**POST-PAY DATE BATCH#2: SEPTEMBER 2012**

**POST-PAY DATE BATCH#3: DECEMBER 2013**

| <b>FOREIGN CLAIM FOR REFUND FORMS - FOUND ON TAX AUTHORITY'S WEBSITE</b> |                                     |           |                           |
|--|-------------------------------------|-----------|---------------------------|
| FORM #   | RESIDENCY                           | FORM #    | RESIDENCY                 |
| FORM 60  | COUNTRY WITHOUT OWN FORM            | FORM 91   | IRELAND                   |
| FORM 79  | LUXEMBOURG                          | FORM 92   | SOUTH AFRICA              |
| FORM 80  | SWEDEN                              | FORM 93   | JAPAN                     |
| FORM 81  | NETHERLANDS                         | FORM 94   | PORTUGAL                  |
| FORM 83  | FRANCE                              | FORM 95   | ITALY                     |
| *FORM 83a  | ATTACHMENT FOR FRENCH INV. TRUST'S  | FORM 96   | CANADA                    |
| FORM 84  | AUSTRIA                             | *FORM 96a | ATTACHMENT FOR CANADIAN   |
| FORM 85  | GERMANY                             |           | INVESTMENT FUNDS          |
| FORM 86  | UNITED KINGDOM                      | FORM 97   | BELGIUM                   |
| FORM 87  | NORWAY                              | FORM 98   | AUSTRALIA                 |
| *FORM 87a  | ATTACHMENT FOR NORWEGIAN BOND FUNDS | FORM 98a  | ATTACHMENT FOR AUSTRALIAN |
| FORM 88  | FINLAND                             |           | RESIDENT TRUST ESTATE     |
| FORM 89  | DENMARK                             |           |                           |
| *FORM 89a  | ATTACHMENT FOR DANISH INV. FUNDS    |           |                           |
| FORM 90  | SPAIN                               |           |                           |

**EXHIBIT 1 - COVER LETTER REQUIRED FOR SWISS TAX RECLAIM FILINGS  
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT'S LETTERHEAD**

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**[DATE]**

ALCON, INC. / GLOBETAX  
90 Broad Street-16<sup>th</sup> Floor  
New York, NY 10004-2205  
Attn: Brendan Hayes

Enclosed please find tax reclamation documents, which we are submitting on behalf of our clients who wish to avoid excess withholding tax on Swiss GDRs. We, [NAME OF DTC PARTICIPANT], also identified as DTC participant number [DTC PARTICIPANT NUMBER], hereby state that each beneficial owner cited below held the respective amount of shares on the record date of May 26, 2010 for the security ALCON, INC.

Below is the list of beneficial owners and their holdings, which total [TOTAL # OF GDRs CITED BELOW] GDRs. As required, the forms and a certification of residency document (Form 6166) if applicable, are enclosed for each beneficial owner. The information is as follows:

| <u>Name<br/>of beneficial owner</u> | <u>Address</u> | <u>Type of Account</u> | <u>Taxpayer i.d. #</u> | <u># of ADRs held</u> |
|-------------------------------------|----------------|------------------------|------------------------|-----------------------|
| 1)                                  |                |                        |                        |                       |
| 2)                                  |                |                        |                        |                       |
| 3)                                  |                |                        |                        |                       |
| 4) etc.                             |                |                        |                        |                       |

We ask that Alcon, Inc. / GlobeTax, apply to the Swiss depository bank for the reduced withholding tax rate on the above beneficial owners' behalf. Please contact the undersigned at [SIGNATORY'S TELEPHONE NUMBER] should you have any questions.

**Indemnification**

I / We certify that to the best of my knowledge the individual beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

Participants will be fully liable for all withholding taxes and any claims, penalties or interest to the Swiss Federal Tax Administration, including without limitation, any foreign exchange fluctuations associated with such funds at the time due or payable. Alcon, Inc. / GlobeTax and any agents or affiliates shall not be liable for the failure to secure any refund.

Sincerely,

[Signature of authorized signatory for DTC Participant]  
**[NAME AND TITLE OF AUTHORIZED OFFICER FOR DTC PARTICIPANT]**

PAYMENT ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



**EXHIBIT 2 – CERTIFICATION OF DIVIDEND PAYMENT REQUIRED FOR SWISS TAX RECLAIM FILINGS  
THIS DOCUMENT MUST BE PREPARED ON THE DTC PARTICIPANT’S LETTERHEAD**

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**CERTIFICATION OF DIVIDEND PAYMENT**

We hereby confirm that:

<Beneficial Owner Name>

<B/O Address#1>

<B/O Address#2>

Was a recipient of a coupon, payable on **JUNE 9, 2010** on a position of:

<ORD Share Amount> shares of **ALCON, INC.**

with the gross dividend rate of CHF **3.95**

the payment was distributed as follows:

gross dividend CHF<Gross Dividend>

less: 35% withholding tax CHF<35% of Gross>

Net dividend CHF<65% of Gross>

Certified By

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_  
Name

**APPENDIX A-U.S. INDIVIDUALS ONLY**

< *Your company letterhead* >

To: Alcon, Inc./Globe Tax Services  
 90 Broad Street (16th Floor)  
 New York, New York 10004-2205  
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

**Re: Withholding Certification for ALCON, INC. Global Shares , Cusip # H01301102**

I / We the undersigned \_\_\_\_\_ (contact name)  
 authorized representative of \_\_\_\_\_ (DTC Participant name)  
 holding shares at \_\_\_\_\_ (DTC Participant Name) \_\_\_\_\_ (DTC PTS number)  
 of **ALCON, INC. Global Shares** **Cusip# H01301102** , request that the upcoming cash  
 dividend payable to holders as of **May 26, 2010** , received the additional 20% tax reclaim.

| Name of Beneficial Owner | Tax ID Number | Complete U.S. Address | # Shares |
|--------------------------|---------------|-----------------------|----------|
|                          |               |                       |          |
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|                          |               |                       |          |
|                          |               |                       |          |
|                          |               |                       |          |
|                          |               |                       |          |

**\*\*\* IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL BRENDAN HAYES AT THE NUMBER ABOVE AND WE WILL SEND YOU A PRE-FORMATTED DISK. PLEASE RETURN THE DISK AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

Alcon, Inc. is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to Alcon, Inc., including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.**

\_\_\_\_\_  
 Authorized Signature of Holder or Owner

TEL : \_\_\_\_\_

\_\_\_\_\_  
 Print Name of Signatory

FAX: \_\_\_\_\_

\_\_\_\_\_  
 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

**APPENDIX B-U.S. CORPORATIONS ONLY (NOT FOR S CORPS. OR RICS)**

< *Your company letterhead* >

To: Alcon, Inc./Globe Tax Services  
 90 Broad Street (16th Floor)  
 New York, New York 10004-2205  
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

**Re: Withholding Certification for ALCON, INC. Global Shares , Cusip # H01301102**

I / We the undersigned \_\_\_\_\_ (contact name)  
 authorized representative of \_\_\_\_\_ (DTC Participant name)  
 holding shares at \_\_\_\_\_ (DTC Participant Name) \_\_\_\_\_ (DTC PTS number)  
 of **ALCON, INC. Global Shares** **Cusip# H01301102** , request that the upcoming cash  
 dividend payable to holders as of **May 26, 2010** , received the additional 20% tax reclaim.

| Name of Beneficial Owner | Tax ID Number | Complete U.S. Address | # Shares |
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**\*\*\* IF THERE ARE MORE THAN 9 BENEFICIAL HOLDERS, PLEASE CALL BRENDAN HAYES AT THE NUMBER ABOVE AND WE WILL SEND YOU A PRE-FORMATTED DISK. PLEASE RETURN THE DISK AND THE HARD COPY WITH THE REQUIRED AUTHORIZED SIGNATURES TO THE ADDRESS ABOVE.**

I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

Alcon, Inc. is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to Alcon, Inc., including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.**

\_\_\_\_\_  
 Authorized Signature of Holder or Owner

TEL : \_\_\_\_\_

\_\_\_\_\_  
 Print Name of Signatory

FAX: \_\_\_\_\_

\_\_\_\_\_  
 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

**APPENDIX D-U.S. FAVORABLE RICS ONLY**

< *Your company letterhead* >

To: Alcon, Inc./Globe Tax Services  
 90 Broad Street (16th Floor)  
 New York, New York 10004-2205  
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

**Re: Withholding Certification for ALCON, INC. Global Shares , Cusip # H01301102**

I / We the undersigned \_\_\_\_\_ (contact name)  
 authorized representative of \_\_\_\_\_ (DTC Participant name)  
 holding shares at \_\_\_\_\_ (DTC Participant Name) \_\_\_\_\_ (DTC PTS number)  
 of **ALCON, INC. Global Shares** **Cusip# H01301102** , request that the upcoming cash  
 dividend payable to holders as of **May 26, 2010** , received the additional 20% tax reclaim.

| Name of Beneficial Owner | Tax ID Number | Complete U.S. Address | # Shares |
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I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

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**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.**

\_\_\_\_\_  
 Authorized Signature of Holder or Owner

TEL : \_\_\_\_\_

\_\_\_\_\_  
 Print Name of Signatory

FAX: \_\_\_\_\_

\_\_\_\_\_  
 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

**APPENDIX C-U.S. OTHER ENTITIES ONLY (INCLUDES S CORPS.)**

< *Your company letterhead* >

To: Alcon, Inc./Globe Tax Services  
 90 Broad Street (16th Floor)  
 New York, New York 10004-2205  
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

**Re: Withholding Certification for ALCON, INC. Global Shares , Cusip # H01301102**

I / We the undersigned \_\_\_\_\_ (contact name)  
 authorized representative of \_\_\_\_\_ (DTC Participant name)  
 holding shares at \_\_\_\_\_ (DTC Participant Name) \_\_\_\_\_ (DTC PTS number)  
 of **ALCON, INC. Global Shares** **Cusip# H01301102** , request that the upcoming cash  
 dividend payable to holders as of **May 26, 2010** , received the additional 20% tax reclaim.

| Name of Beneficial Owner | Tax ID Number | Complete U.S. Address | # Shares |
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I / We certify that to the best of my knowledge the above beneficial owners are eligible for the preferential rates as stated herein and I declare that I have performed all the necessary due diligence to satisfy myself as to the accuracy of the information submitted to me by these beneficial owners.

Alcon, Inc. is not liable for failure to secure the refund and any funds erroneously received shall be immediately returned to Alcon, Inc., including any interest, additions to tax or penalties thereon. This is not tax advice. Please consult your tax advisor.

**All claims are subject to audit or any control deemed appropriate by the Swiss Tax Administration. Incorrect claims could result in fines and/or penalties.**

**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.**

\_\_\_\_\_  
 Authorized Signature of Holder or Owner

TEL : \_\_\_\_\_

\_\_\_\_\_  
 Print Name of Signatory

FAX: \_\_\_\_\_

\_\_\_\_\_  
 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.

**APPENDIX E-U.S. ELIGIBLE PENSIONS ONLY**

< *Your company letterhead* >

To: Alcon, Inc./Globe Tax Services  
 90 Broad Street (16th Floor)  
 New York, New York 10004-2205  
 Phone: 1-800-845-2416 Fax: 1-800-846-0157

**Re: Withholding Certification for ALCON, INC. Global Shares , Cusip # H01301102**

I / We the undersigned \_\_\_\_\_ (contact name)  
 authorized representative of \_\_\_\_\_ (DTC Participant name)  
 holding shares at \_\_\_\_\_ (DTC Participant Name) \_\_\_\_\_ (DTC PTS number)  
 of **ALCON, INC. Global Shares** **Cusip# H01301102** , request that the upcoming cash  
 dividend payable to holders as of **May 26, 2010** , received the additional 35% tax reclaim.

| Name of Beneficial Owner | Tax ID Number | Complete U.S. Address | # Shares |
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**We hereby certify that we have the appropriate authorization (based on Powers of Attorney or the custodial/trust agreement), to claim on behalf of the beneficial owner listed above.**

\_\_\_\_\_  
 Authorized Signature of Holder or Owner

TEL : \_\_\_\_\_

\_\_\_\_\_  
 Print Name of Signatory

FAX: \_\_\_\_\_

\_\_\_\_\_  
 Position of Signatory

PLEASE INCLUDE YOUR PHONE AND FAX NUMBER SO THAT WE CAN CONTACT YOU WITH ANY QUESTIONS THAT WE MIGHT HAVE.